

March 31, 2010

### Nature of Changes

TY 2009 Publication 1346 - File Specification Change #6

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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The changes identified below are effective immediately. The changes identified below will be merged with the TY2009 Publication 1346 posted on [www.irs.gov](http://www.irs.gov) April 09, 2010.

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### Part 1, Attachment 1

- ERC 0492 o Form 1040 - When Form 5695 Residential Energy Credit (SEQ 0987) equals "X", then Credits from F8396, F8839 & F5695 (SEQ 0995) must be significant, and Form 5695 must be present.
  - o When Form 5695 is present, then the Form 5695 Residential Energy Credit (SEQ 0987) must equal "X" AND the Credits from F8396, F8839 & F5695 (SEQ 0995) of Form 1040 must be significant.
- ERC 1138 o Form 1040EZ - Making Work Pay/Government Retiree Credit (SEQ 1175) cannot be claimed by bona fide residents of Puerto Rico or the U.S. Virgin Islands.
- ERC 1139 o Form 1040/1040A - Making Work Pay/Government Retiree Credit (SEQ 1175) cannot exceed \$250 (\$500, if married filing jointly) if taxpayer is a bona fide resident of Puerto Rico.
- ERC 1140 o Form 1040/1040A - Making Work Pay/Government Retiree Credit (SEQ 1175) cannot be claimed by bona fide residents of the U.S. Virgin Islands.